

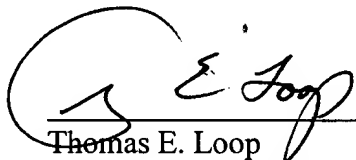
REMARKS

Reconsideration of this application in view of the above amendments and following remarks is respectfully requested. Claims 1-45 are pending. Claims 41-44 have been allowed for the reasons of record. Claim 45 has been rejected as being obvious in view of the cited prior art of record. Although Applicant does not necessarily agree with the Examiner's position in this regard, Applicant has nonetheless cancelled claim 45 to expedite allowance and issuance of this application.

A good faith effort has been made to place this application in condition for allowance; therefore a Notice of Allowance is earnestly solicited.

Respectfully Submitted,

BARNARD, LOOP & McCORMACK LLP

A handwritten signature in black ink, appearing to read "T. E. Loop", is written over a horizontal line.

Thomas E. Loop

Registration No. 42,810

PO Box 58888

Seattle, WA 98138-1888

(206) 381-3100 phone

(206) 381-3101 fax



This will acknowledge receipt of an AMENDMENT for:

Applicant: NEAH POWER SYSTEMS, INC.

Docket No.: 690089.401C5

For: HYDRODYNAMIC TRANSPORT AND
FLOW CHANNEL PASSAGEWAYS
ASSOCIATED WITH FUEL CELL
ELECTRODE STRUCTURES AND FUEL
CELL ELECTRODE STACK ASSEMBLIES

Including: 1. Transmittal Form (PTO/SB/21)
2. Amendment (4 pages)
3. Return Receipt Postcard

Mailed to the PTO via first class mail on March 17, 2004 TEL/cl